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## **HB 121 Property Exempt from Execution**

Utah Code §§78-23-5; 78-23-9; 78-23-6; 78-23-7 **Effective Date May 2, 2005**

This bill modifies the Judicial Code to include additional benefits and contracts as exempt from judgment execution. It adds the following to the list of property exempt from judgment execution:

1. Alimony and separate maintenance payments;
2. Life insurance benefits;
3. Proceeds of unmaturred life insurance contracts owned by the individual, unless pledged or used as collateral; and
4. Disability plan payments with specific criteria.

The bill also allows for the exemption of the traceable proceeds from the execution of a judgment on any of the property listed above for one year under specific circumstances.

## **HB 318 Community and Economic Development Restructuring**

Utah Code §§9-1-102; 9-1-201; 9-4-304; 9-4-801; 9-4-904; 9-9-104.6; 10-9-307; 11-17-1.5; 11-17-18; 17-27-307; 12A-2-1318; 19-3-301; 19-6-807; 19-6-824; 19-9-104; 35A-1-206; 35A-3-103; 35A-3-203; 35A-3-205; 35A-3-309; 35A-4-312; 41-1a-405; 46-4-503; 53B-18-1002; 59-7-610; 59-10-108.7; 59-21-2; 53-5b-102; 63-38d-502; 63-49a-1 through 3; 63-51-10; 63A-9-801; 63B-5-201; 63D-1a-203; 67-19-6.7; 67-19-12; 67-19-15; 67-19c-101; 67-22-2; 72-1-209; 72-4-302; 72-7-504; 73-10c-3; 63-38f-201; 63-38f-703; 63-38f-101; 63-38f-102; 63-38f-202 through 205; 63-38f-301 through 304; 63-38f-401 through 416; 63-38f-501 through 503; 63-38f-601 through 607; 63-38f-701; 63-38f-702; 63-38f-704; 63-38f-801; 63-38f-802; 63-38f-901 through 909; 63-38f-1001 through 1003; 63-38f-1101 through 1112; 63-38f-1201 through 1224; 63-38f-1301 through 1309; 63-38f-1401 through 1410; 63-38f-1501 through 1505; 63-38f-1601 through 1606; 9-2-206; 9-2-801; 9-2-809; 9-2-1501 through 1507; 9-2-1705; 9-2-1706; 9-3-205; 9-3-208 **Effective Date July 1, 2005**

This bill restructures the Department of Community and Economic Development by transferring the responsibility for economic development and tourism at the state level to a new entity within the governor's office and the responsibilities of the Business and Economic Development and the Division of Travel Development to a newly created Governor's Office of Economic Development. The bill transfers the duty and responsibility to administer the following established programs:

1. The Enterprise Zone Act;
2. Targeted Business Income Tax Credits within an Enterprise Zone;
3. Centers of Excellence;
4. Shared Foreign Sales Corporations;
5. The Industrial Assistance Fund;
6. The Recycling Market Development Zone Act;
7. The Utah Venture Capital Enhancement Act;
8. Aerospace and Aviation Development Zones;
9. The Tourism Performance Marketing Fund;
10. The Waste Tire Recycling Industry Assistance Loan Program;
11. The Utah Pioneers Communities Program; and
12. The Rural Development Act.

It provides for a director to be appointed by the governor for the management and administration of the Governor's Office of Economic Development with compensation being set by the governor within the salary range fixed by the Legislature.

The bill renames the Department of Community and Economic Development to the Department of Community and Culture. This department will be responsible for community and cultural development within the state as well as coordinating state and local programs.

This bill changes the Board of Business and Economic Development to an advisory board while renaming the Board of Travel Development to the Board of Tourism Development. It removes the rulemaking authority of entities absorbed into the Governor's Office of Economic Development and repeals the position of the Director of the Division of Business and Economic Development, the Fusion/Energy Technology Act, and the Community Economic Development Project Fund and distribution process for fund moneys.

It will eliminate the Tourism Marketing Performance Fund Committee and the Utah Tourism Industry Coalition.

This bill transfers to the Governor's Office of Economic Development:

1. All the powers and limitations of a municipality;
2. Oversight over special service district guaranteed bonds;
3. Oversight over the Economic Incentive Restricted Account;
4. Responsibility to provide staff to the Utah Technology Industry Council and its steering committee;
5. Responsibility for input on road-building programs in scenic centers of the state;
6. Membership on the Utah State Scenic Byway Committee;
7. Authority to give input to the Transportation Commission in selecting license plate slogans for the state;
8. Responsibility to serve as managing partner for the website known as Business.utah.gov; and
9. To the director:
  - membership on the Hazardous Waste Facilities Authority and the State Council on Workforce Services; and
  - authority to appear before the Public Service Commission regarding the economic impact of any matter.

The bill provides to the Governor's Office of Economic Development:

1. A representative to serve on the Resource Development Coordinating Committee;
2. Employees of the Department of Community and Culture and the Governor's Office of Economic Development whose positions are designated as schedule AM are not considered "state employees" for the purpose of overtime policies by the Department of Human Resource Management and are exempt from classified service and career service provisions; and
3. The Department of Transportation may consult with the Governor's Office of Economic Development in erecting, administering, and maintaining informational signs on the interstate or primary road system.

This bill makes employing unit names available to the Governor's Office of Economic Development. It provides that the executive director of the Department of Community and Culture shall designate three qualified interim successors in case of emergency. The bill makes conforming changes to boards and programs throughout the Utah Code, which refer to the Department of Community and Economic Development or its executive director by replacing those references with the new titles and designations of entities and positions created in this bill.

### **SB 103 Liens on Aircraft**

Utah Code §§38-12-102; 38-13-101; 38-13-102; 38-13-103; 38-13-201; 38-13-202; 38-13-203; 38-13-204; 38-13-205; 38-13-206 **Effective Date May 2, 2005**

This bill addresses notice of lien; defines terms; addresses relationship to other lien statutes; preserves the right to collect on a debt; authorizes a lien against an aircraft by a repairman; requires that the lien be filed with the Federal Aviation Administration; authorizes foreclosure on an aircraft; authorizes taking possession of an aircraft; authorizes selling an aircraft; establishes priority of lien; and addresses release of lien by posting bond.

A lien claimant or their agent shall send a written copy of the notice of lien by certified mail to the last-known address of the person against whom the lien is filed no later than 30 days after the day on which a lien claimant or their authorized agent files a notice of lien meeting certain requirements for recordation with a county recorder, a county clerk or a clerk of the court, or in the case of a lien on an aircraft, with the Federal Aviation Administration.

### **SB 128 Calculation of Interest on Tax Overpayments**

Utah Code §§59-7-605; 59-7-614; 59-10-127; 59-10-134; 63-65-2; 63-73-6; 63A-3-205; 19-1-401; 19-1-402; 19-1-403; 19-1-404; 63-34-101 **Effective Date May 2, 2005**

This bill provides that the calculation of interest on a tax overpayment arising from an amended return shall begin on the date the original return was due or filed not including any extensions for filing the original return and that ends on the date the Commission receives the amended return. It will run through the Tax Commission's receipt of the amended return, and recommence on the 91st day after the amended return is received (if overpayment is not refunded within 90 days).

### **SB 153 Tax Reform Task Force**

Uncodified Material **Effective Date March 17, 2005; Repeal Date November 30, 2005**

This bill provides:

1. For the appointment of members and cochairs of the task force;
2. Procedures and requirements for the operation of the task force;
3. Provides for the payment of salaries and expenses of members of the task force who are legislators;
4. provides for the payment of per diem and expenses for members of the task force who are not legislators;
5. Provides that the Office of Legislative Research and General Counsel shall provide staff support to the task force;
6. Prescribes the scope of the task force's study; and
7. Requires the task force to make reports to the Revenue and Taxation Interim Committee.

This bill also appropriates \$99,800 from the General Fund for fiscal year 2004-05 only, to fund the task force.

### **SB 170 State Tax Commission Collection and Licensing Practices**

Utah Code §§59-1-302; 59-10-406; 59-12-106; 59-12-107; 59-13-209; 59-13-302; 59-13-303; 59-13-305; 59-13-308; 59-10-405.5; 59-13-203.1; 59-13-203 **Effective Date May 2, 2005**

This legislation imposes a licensing requirement for persons required to collect withholding tax. It requires an applicant to post a bond with the Commission prior to obtaining a sales tax, withholding tax or fuel tax license if any of the principals have been a responsible party for another person that is delinquent in, or had a license revoked for delinquency in the tax they are applying for. The bill increases bond amounts for withholding, sales, and fuels licenses to a minimum of \$50,000 and a maximum of \$500,000. The bond amount is based on estimates of the applicant's tax liability plus any delinquencies or revocations of the principals.

If a person that is required to collect a tax as stated in this bill engages in business within the state before obtaining a license, that person is guilty of a criminal violation. This license shall be granted and issued by the Commission without a license fee if an applicant states the applicant's name and address or any other pertinent information in the application that the Commission may require. The license may not be assigned to another person and must be valid only for the person named on the license until that person ceases to do business, changes the business address, or the Commission revokes the license.

The Commission shall revoke a license if a licensee violates any requirement of this bill. If the Commission revokes a licensee's license, the Commission may not issue another license to that licensee until they comply with these requirements, including paying any tax, penalty, or interest due, or by posting a bond.